IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

MONDAY, THE 8TH JANUARY 2007 / 18TH PAUSHA 1928

WP(C).No. 754 of 2007(M)

PETITIONER:

M/S. THE WINDSOR CASTLE,
KODIMATHA, KOTTAYAM, REPRSENTED BY M.O.ABRAHAM,
MANAGING DIRECTOR.

BY ADV. DR.K.B.MOHAMEDKUTTY (SR.)
SRI.K.M.FIROZ

RESPONDENTS:

1. THE COMMERCIAL TAX OFFICER
(WORKS CONTRACT), OFFICE OF THE DY.COMMISSIONER,
COMMERCIAL TAXES DEPARTMENT, KOTTAYAM.

2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES DEPARTMENT, KOLLAM.

3. THE STATE OF KERALA,
REPRESENTED BY SECRETARY TO GOVERNMENT
TAXES DEPARTMENT, SECRETARIAT,THIRUVANANTHAPURAM.

4. THE DEPUTY TAHSILDAR,
REVENUE RECOVERY, KOTTAYAM.

BY GOVT.PLEADER SRI SOJAN JAMES

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 08/01/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

P.R.RAMAN,J.

W.P.(C).NO.754 OF 2007

Dated this the 8th day of January, 2007

JUDGMENT

The challenge made in this writ petition is against Ext.P9 stay order passed by the Deputy Commissioner (Appeals), the 2nd respondent herein in the luxury tax matter. The petitioner has challenged the constitutional validity of the provisions in a writ petition (W.P.(C).No.33681/2006) pending consideration before this Court. The assessment years in the present case are 2000-01 to 2003-04. In Ext.P9, the petitioner was required to pay 50% of the amount as a condition for stay of the balance tax. It is the contention of the petitioner that the direction to pay 50% of the amount, by virtue of the order passed by this Court in

the earlier writ petition, the petitioner having deposited an amount of Rs.10,00,000/- on 4/1/2007, will cause undue hardship and difficulty to the petitioner, if further amount is required to be paid as ordered in the present case.

2. Heard the learned Government pleader also.

3. Considering the facts and circumstances, there will be a direction that in case the petitioner pays an amount of Rs.3,75,000/- (Rupees three lakhs and seventy five thousand) within a period of one month from today, further proceedings pursuant to Exts.P11 and P12 will stand stayed pending consideration of the appeals Exts.P5 to P8 by the Deputy Commissioner (Appeals). In case the petitioner fails to comply with the condition as above, the benefit of the order will stand

automatically cancelled.

Writ Petition is disposed of as above.

P.R.RAMAN,
Judge.

kcv.